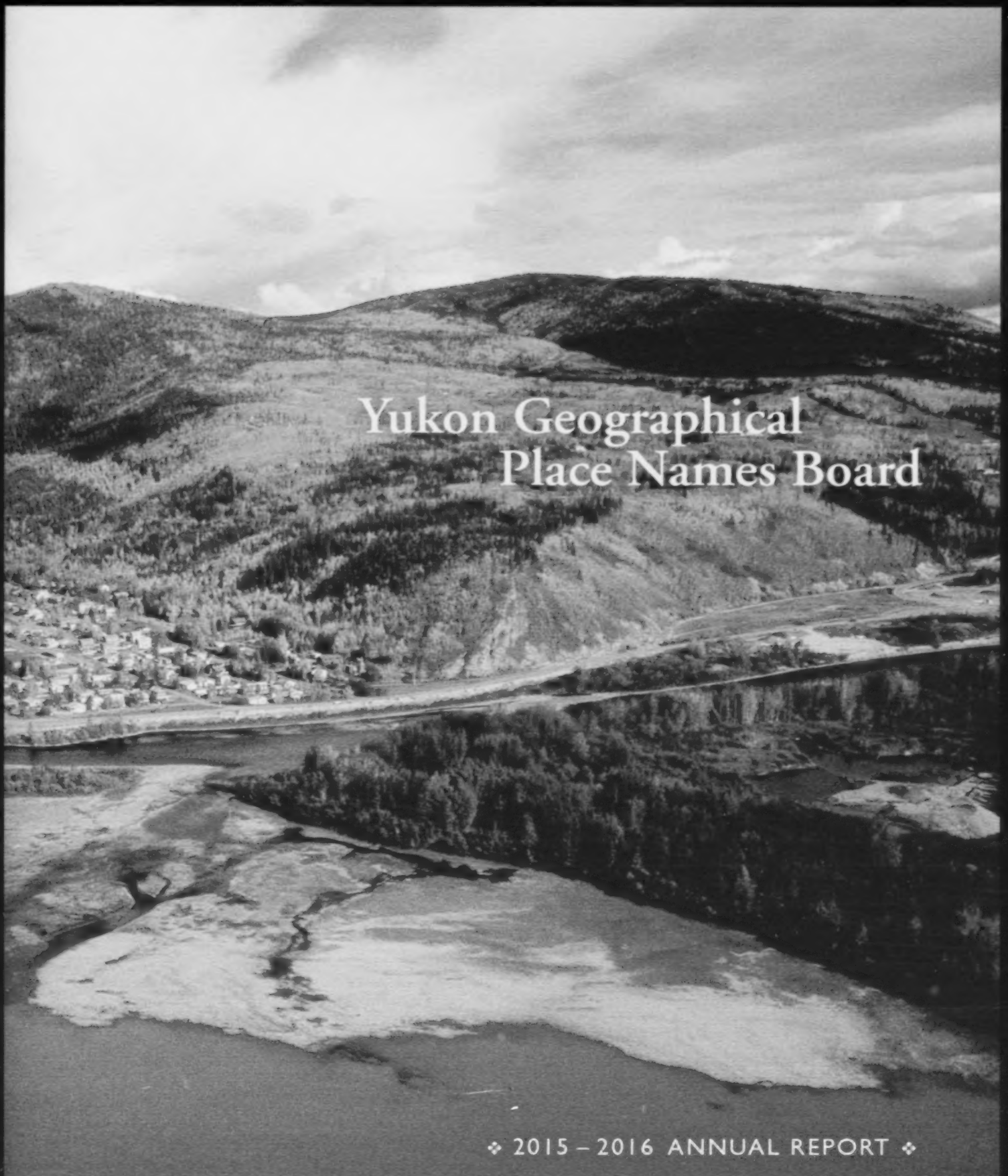


Yukon Geographical Place Names Board

❖ 2015 – 2016 ANNUAL REPORT ❖

The names of places reflect Yukon's diverse culture, history, and landscape. Names such as Aishihik, Kusuwa and Tuchitua are just a few of the native names found on a modern map of the Yukon. Yukon First Nations named rivers, mountains, lakes and landmarks long before the first non-native explorers and settlers arrived in the territory. Names such as Gyò Cho Chú (Big Salmon River) tell where animals and fish are plentiful. Other names, such as Thechāl Mān (Sekulman Lake), 'Stone Scraper for Hides' describe artifacts, people and events. Today's Yukon First Nations still remember these names and are working to record them for future generations.

Beginning in the nineteenth century, explorers, fur traders, and prospectors came to the Yukon to trade with native people, search for gold, and explore the vast landscape, giving their own names to the land. The Danish explorer Vitus Bering was the first non-native to name a geographical feature in northwest America. Bering had entered the newly formed navy of the Russian tsar Peter the Great and in 1724 was appointed to conduct an expedition to explore the water routes between Siberia and North America. In 1741, Bering named an island lying off the coast in the proximity of a very prominent mountain. He anchored near the island on St. Elias' feast day and named the island for the saint. The dominant mountain in question was, later in the eighteenth century, given the name of the island and Mount St. Elias became one of several peaks that define the border between Canada's Yukon and the American State of Alaska.

While Bering and explorers to follow gave names to geographical features without asking the local names for places, others, such as geologist George Dawson and the Yukon's first Commissioner, William Ogilvie, recorded many native names during their years in the Yukon, including the Yuszyu and Tatchun Rivers in central Yukon.

Many of the official names on the Yukon map today were given by non-native settlers who came to the Yukon during the Gold Rush period of the 1890s. In the area around Dawson City, Allgold, Bonanza, Eureka, and Nogold recall the successes and failures of the miners who came to the territory during the Klondike Gold Rush. Names such as Carcross (from Caribou Crossing), Fox Lake, and Eagle's Nest Bluff, testify to the richness of Yukon's wildlife resources. Other places, such as Five Finger Rapids on the Yukon River, Blackstone Mountain, and White River, were named for the shape, colour, and form of the land and water itself. One of the best known names of this type is Whitehorse, which took its name from the White Horse Rapids, whose foamy white crests reminded early prospectors of horses' manes. Another legend tells of a chief's white horse drowning there.

(co/e²) The Klondike River enters the Yukon River at Dawson City. The area at the mouth of the Klondike was a traditional site used by the local Hän First Nation people. The Klondike River is known as Tr'ondëk or Tr'odëk in the Hän language, and the area at the mouth is called Tr'ochek.

(e²/) Looking up the Klondike River (Tr'ondëk). The area at its junction with the Yukon, Tr'ochek, was a very important salmon fishing locale for the Tr'ondëk Hwëch'in people.

(r/g²/) YGPNB member Ron Chambers giving a cultural presentation at the Anchorage COGNA meeting in April 2015.

The Origin of the *Yukon Geographical Place Names Board*

In 1897, Canada established the *Geographic Board of Canada* whose mandate was to approve official place names across the country. Interestingly, one of the motivations for establishing this board came from events happening in the Yukon, from the discovery of gold in the Klondike. Today, the successor to this Board is known as the *Geographical Names Board of Canada* (GNBC) which until recently was referred to as the *Canadian Permanent Committee on Geographical Names* (CPCGN). The GNBC is made up of 23 members representing the provinces and territories, as well as federal departments that deal with surveying, mapping, translation, archives, parks, and native affairs.

In 1986, the responsibility for naming geographical features in the Yukon was transferred from the Department of Indian and Northern Affairs to the Government of Yukon, putting geographical naming in the hands of Yukon residents for the first time. As part of this transfer the Government of Yukon established the *Yukon Geographical Names Board* (YGNB) in 1987 to undertake the job of researching and approving geographical names.

In 1995, under the *Umbrella Final Agreement*, the *Yukon Geographical Names Board* was replaced by the *Yukon Geographical Place Names Board* (YGPNB).

The Board's Responsibilities

The *Yukon Geographical Place Names Board* (YGPNB) is constituted under the *Umbrella Final Agreement* (UFA), signed by the Council of Yukon First Nations (CYFN), the Yukon Government and the Government of Canada. The Board's primary function is to consider and recommend the naming or renaming of places or features located within the Yukon with special reference to Chapter 13, Section 11 of the UFA. The Board's mandate does not include the naming or renaming of features or sites within municipal boundaries or of transportation corridors (highways and bridges).

Board Members

The Board is comprised of six Yukoners who share a common interest in developing place name policies that address all Yukoners. Three members are nominated by the Yukon Government and three by the Council of Yukon First Nations, and all serve three-year terms.

(see p.) Looking north on Klukshu Lake, with mountains in the background. The name is derived from Tlingit Ł'ukshu ("end of the coho salmon run"). The local Southern Tutchone name for the lake is Łu Ghą ("fish place, fishing place").

Member Profiles 2013-2014

CO-CHAIRS:

• TRACY RISPIN, CO-CHAIR: Ms. Rispin was first appointed to the Board in 2007. She is a member of the Vuntut Gwitchin First Nation in Old Crow, where she currently serves as VGFN Director of Education. She is an accomplished producer of films with historical and cultural themes. She maintains a deep interest in the language and lifeways of the Gwich'in people and brings a wide range of knowledge and experience to her position on the Board.

• JOHN RITTER, CO-CHAIR: Mr. Ritter has served the Board for four consecutive terms. He is also Director Emeritus of the Yukon Native Language Centre. As a linguist, he has worked with all Yukon languages and contributes to the spelling and pronunciation of native place names. Also crucial to the place name application process is his ability to provide the Board with translation services during consultation periods held with First Nations elders.

MEMBERS:

• GORDON ALLISON: Mr. Allison's career has centred around natural resource management, with positions with the Federal and First Nations governments. He presently does contract work in land management and heritage, primarily for CAFN, from his long-time home in Haines Junction. He has a keen interest in Yukon's geography and history and in his free time enjoys historical research.

• ANDRÉ BOURCIER: Dr. Bourcier holds a Ph. D. in linguistics and has studied seven of the eight Yukon FN languages in his 15 years with the Yukon Native Language Centre. His particular study has been Gwich'in, and he has also worked in Inuvialuit. He is presently Acting Director of YNLC. Dr. Bourcier's knowledge of the Yukon languages is a great asset to the Board.

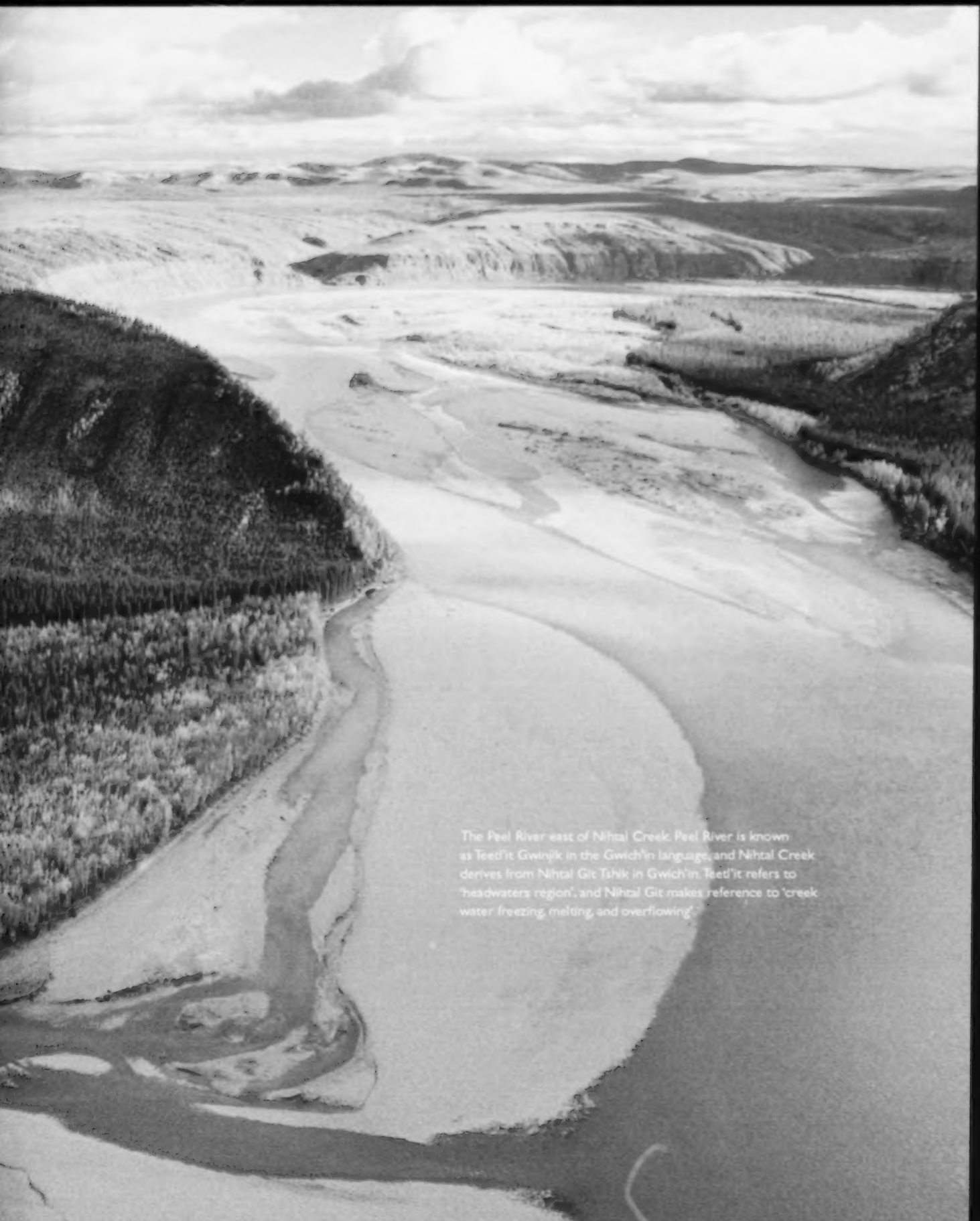
• RON CHAMBERS: Mr. Chambers is of Southern Tutchone, Tlingit and Scottish ancestry. He was born and raised in the Kluane area but spent his high school years in Haines, Alaska, and northern California. After graduation, he pursued his artistic interests at SAIT in Calgary. He was a Park Warden in Jasper and Kluane parks for 22 years before retiring to start his own guiding business. Ron has been a member of many boards over the years and was Deputy Chief of Champagne and Aishihik First Nations. He currently sits on the Yukon Heritage Resources Board and Yukon River Salmon Subcommittee.

• BESSIE COOLEY: Ms. Cooley is a fluent speaker of the Tlingit language and served for many years as the Tlingit Language Instructor at the Teslin School. At Yukon College she completed the Certificate and Diploma Courses for Native Language Instructors, and earned both an Associate of Applied Science degree in Native Language Education and a Bachelor of Arts degree in Native Studies at the University of Alaska Fairbanks. In retirement Bessie continues to serve as a Tlingit language resource person and mentor in her home community of Teslin.

SUPPORT PERSONNEL:

• DEANA LEMKE: Ms. Lemke was first contracted by the Board during the 2006-2007 fiscal year to provide administrative and secretariat support for its activities. She is the proprietor of Beyond Words Business Services and has extensive experience in board functioning and financial management.

• GARRY NJOOTLI: Mr. Njootli was appointed Yukon Toponymist in 2003. He is responsible for reviewing place-name submissions sent to the Government of Yukon's Heritage Resources Unit. He ensures they are complete and meet basic criteria before being forwarded to the Yukon Geographical Place Names Board for consideration. He also serves as a non-voting member of the Board. Mr. Njootli is a member of the Vuntut Gwitchin First Nation (Old Crow, Yukon).



The Peel River east of Nihtal Creek. Peel River is known as Teed'it Gwinjik in the Gwich'in language, and Nihtal Creek derives from Nihtal Git Tshik in Gwich'in. Teed'it refers to 'headwaters region', and Nihtal Git makes reference to 'creek water freezing, melting, and overflowing'.

Yukon's Place Name Review Process

Initially, place name applications are submitted to the Yukon Government's *Heritage Resources Unit*, a component of the Cultural Services Branch within the Department of Tourism & Culture.

Once place name applications have been received by the Yukon Government, the Yukon Toponymist is assigned the task of establishing correct locations of proposed place name sites, ensuring that the correct spellings have been recorded on applications and verifying the reasons for place name requests. This helps to ensure that the proposed place name features are accurately located by latitude and longitude and that place names' meaning, spelling and cultural significance have been properly documented. Once the information provided on applications has been confirmed by Yukon Government staff, the applications are forwarded to the Board for review and consideration in the naming or renaming process. If the applications are considered to have merit, they are recommended to the Minister of Tourism & Culture for approval.

Processing place name applications in a timely manner is a priority of the Board. However, the speed with which place name applications are processed is dependent on a number of factors that include:

- completeness of the applications when initially submitted to the Heritage Resources Unit;
- whether the place name sites are on First Nation traditional or settlement lands, or on federal or territorial lands;
- whether the sites identified are located within parks;
- whether the locations of the sites have been accurately determined;
- whether the historical or cultural backgrounds have been given.

The status of individual place name applications is tracked by means of a *Geographical Place Names Application Process Flow Sheet* (see Figure 1 on page 11).

Umbrella Final Agreement direction to the Board

The *Umbrella Final Agreement* directs the Board in its review of place name applications as follows:

- Section 13.11.2: "When considering the naming or renaming of places or features located within the Traditional Territory of a Yukon First Nation, or when acting with a federal agency where joint jurisdiction over the naming of the place or feature exists, the *Yukon Geographical Place Names Board* shall consult with that Yukon First Nation or federal agency."
- Section 13.11.3: "A Yukon First Nation may name or rename places or geographical features on Settlement Land and such place names shall be deemed to be approved by the *Yukon Geographical Place Names Board*."
- Section 13.11.4: "Traditional aboriginal place names shall be included, to the extent practicable and in accordance with map production specifications of Canada, on revised maps of the National Topographic Series."

YG Toponymist Garry Njootli and YGPNB Co-chair John Ritter presenting at the COGNA meeting held in Anchorage, Alaska.

Assessment Criteria for Place Name Applications

Under the established review process, place name applications submitted are first reviewed by the Yukon Toponymist who confirms each application's accuracy and completeness. The Yukon Toponymist then forwards the application to the Board.

The Board uses the following guidelines to assess applications:

1. First priority shall be given to names with long-standing local usage by the general public, particularly indigenous names in the local native language.

2. Names of rivers, lakes, creeks, and other physical features shall be used for the entire feature. For example, the Yukon River has one name for its entire length, although it is visible from many locations such as Whitehorse, Carmacks, Ft. Selkirk and Dawson City.

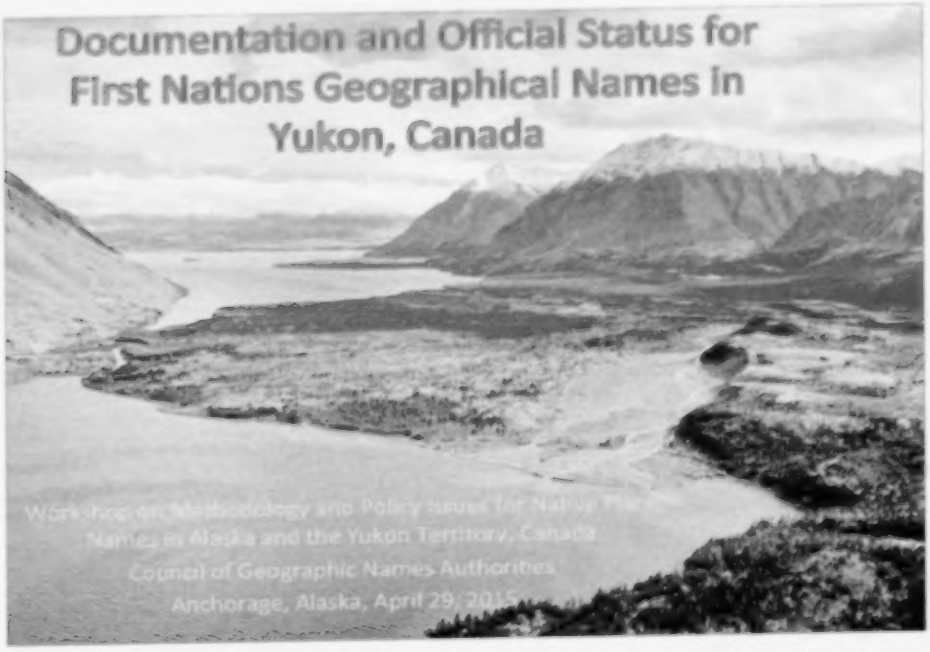
3. Proposals to name a place or geographical feature after a specific person shall show that the person to be commemorated has contributed significantly to the area where the feature is located. In most cases, personal names may be given to geographical features only after the person's death.

4. When proposing names for previously unnamed features, those for which no local names exist, preference shall be given to names from native languages, names that describe the feature, names associated with historical events, and the names of people who have made an important contribution to the area where the place name is proposed.

5. Names shall be recognizable words or acceptable combinations of words, and shall be in good taste. Names that are discriminatory or derogatory from the point of view of race, gender, colour, religion or political affiliation shall not be accepted.

6. The spelling and accenting of names shall agree with the rules of the language in which they were written.

7. The Board has no jurisdiction over the assignment of names within municipalities, parks, territorial divisions, or other legal bodies that have been created by, or result from, legislation. Proposals for name changes within a national park are subject to federal review and approval. When geographical features are wholly or partly located within a national park, names and name changes proposals are to be referred directly to the Geographic Names Board of Canada (GNBC).


Documentation and Official Status for
First Nations Geographical Names in
Yukon, Canada
Council of Geographic Names Authorities

Power point presentation given by YGPNB members at the Anchorage COGNA conference.

Summary of Board Activities During 2015-2016 Fiscal Period

The Yukon Geographical Place Names Board carried out a variety of tasks during fiscal year 2015-2016.

a) Board Meetings

The Board held meetings in Whitehorse on June 12, 2015, December 4, 2015 and on March 7, 2016. Dr. André Bourcier and Mr. Gordon Allison joined the Board, making a full complement of six members.

All Board meetings took place in the Yukon Native Language Centre library at Yukon College. The YNLC setting is especially suited to the conduct of Board business, with ample space, computer and sound recording resources, as well as an extensive reference library of toponymic and historical materials. YNLC staff provide helpful technical assistance during the Board meetings.

b) Review of Place Name Applications

During its meeting held on June 12, 2015, the Board reviewed a unique submission by the Tr'ondëk Hwëch'in First Nation in Dawson City, requesting official recognition for the Hän name Tr'ochek for the area at the mouth of the Klondike river. This is an extremely important historical and cultural site with rich oral history as well as written documentation dating to the late 1800s. Archdeacon Robert McDonald recorded the place name as well as the names of the Hän people living there in August 1887, during an extensive trip along the Yukon and Stewart Rivers.

In addition to the information submitted by the First Nation to support its submission, the Board also listened to digitized recordings of this Hän name, and others, that had been made on cassette tape in the 1990s by Elder Mrs. Martha Taylor for the First Nation.

Also on June 12, 2015, the Board reviewed a number of place-name submissions for places located along or near the Peel River in the Northern Yukon, including territories traditionally occupied by the Teetl'it Gwich'in people now living principally in Fort McPherson, NT.

During the the review of these Gwich'in place names, the Board was very pleased to have excellent technical assistance by Ms. Enna Vittrekwa, an Elder originally from Fort McPherson, and Mr. William Firth, a trained Gwich'in linguist who serves as Director of the Gwich'in Language Centre in Fort McPherson, NT. They kindly provided the Board with clarifications of spellings and pronunciations of the names under review.

At its next meeting held on December 4, 2015, the Board reviewed a number of submissions received from the Champagne and Aishihik First Nations for names of places in the Klukshu and Haines Road region. CAFN Elder and former YGPNB member Margaret Workman was on hand to provide pronunciations and translations to assist the Board's deliberations.

At both meetings, the Board made decisions on which features were to be recommended for official or alternate name status, and it identified those names requiring greater clarity of location, spellings and interpretations, and historical significance.

At its final meeting of the fiscal year held on March 7, 2016, the Board dealt with a number of administrative and financial

YGPNB members at a recent meeting held at YNLC.

issues, with updates on the revisions to the YGPNB Website and the status of the landscape slide digitization project. A planned review of place name submissions from the Teslin Tlingit Council was postponed to the new fiscal year

c) COGNA Conference in Anchorage, Alaska

In late April 2015, Board members Bessie Cooley, Ron Chambers and John Ritter made the long drive to Anchorage, Alaska, to attend meetings organized by the US Council of Geographic Names Authorities. YG Toponymist Garry Njootli was also in attendance.

On April 29, the Yukon delegation gave a PowerPoint presentation, *Documentation and Official Status for First Nations Geographical Names in Yukon, Canada* at a session entitled *Workshop on Methodology and Policy Issues for Native Place Names in Alaska and the Yukon Territory, Canada*. The presentation provided an overview of the Board's process for reviewing proposed First Nations names, including the ability of the Board to recommend both official and alternate names, a process which is currently unique to Yukon. The concept of alternate names originated in 2002 in order to provide the Board with the ability to recommend the recognition of original First Nation names as alternates to well-known features and locations.

The Yukon presentation was well-received. Participants asked many follow-up questions and commented on their surprise and admiration at the progress made on Canadian First Nations toponomy in the Yukon Territory.

d) Recording Tlingit place names

Tlingit Elder and YGPNB member Bessie Cooley visited YNLC for two days in late January to record digital sound files of Tlingit place names. Working with John Ritter, Garry Njootli, and Doug Hitch, Mrs. Cooley carefully pronounced the place names for the areas she knew or had heard about from Elders in her community. She recorded names reviewed by the YGPNB in recent years, and she also recorded names that had been brought forward by participants at previous YNLC Tlingit Literacy Sessions and included in the published Session Reports.

e) Gwich'in place names

In February 2016, Co-chair John Ritter traveled to Fairbanks, Alaska, to work with Mr. Joe Matesi, a researcher at the Alaska Native Language Center (UAF), to assist in the review of a report on Alaskan Gwich'in place names. The focus areas included regions shared historically with the VGFN of Old Crow, and some of the names and history are known by Elders living in Old Crow. Mr. Ritter had worked with these Elders in earlier years and was able to provide comparative information including sound files for Mr. Matesi.

f) Photo Documentation

The Board attempts to compile a complete set of information for each place name it recommends for approval by the Minister, including pronunciation, meaning and historical/cultural significance, as well as visual documentation wherever possible.

The Board made tentative plans for an aerial photoshoot in late August 2015, with emphasis on areas in the North Yukon. In spite of several attempts with changed dates, the weather failed to cooperate and the photoshoot was cancelled. The Board hopes to carry out the planned photoshoot in the next fiscal year.

Alluvial fan opening into the Slims river in 2009. The river is rapidly drying since the Kaskawulsh Glacier which feeds it has receded and now empties entirely into the Kaskawulsh River.

Place Names Documentation Project

Since 1996, the *Yukon Geographical Place Names Board* and the Yukon Native Language Centre have jointly conducted a place name photo documentation project that visually records Yukon sites and features. The landscape images in this report are examples of the cost-shared documentation.

All place name photos in this report were taken by Wayne Towriss for the Yukon Native Language Centre and the Yukon Geographical Place Names Board.

The Board's Web Site

The *Yukon Geographical Place Names Board* web site was launched in January of 2005.

Board members believe the web site is a useful tool for informing the public about Yukon's rich culture and history that is reflected in the place names. As well, the Board believes the web site is an excellent vehicle for describing processes and criteria used to evaluate place name applications.

Additionally, the web site offers viewers the opportunity to observe photographs of Yukon features and to listen to sound files of First Nation elders pronouncing the names of these features in their own language.

For example, photographs of *Jekudítl'eda* (Alligator Lake) and *Nàxìdhàt* (Old Woman Rock) are illustrated, and sound files of these names in Southern Tutchone and Hän are featured.

To view the Board's web site go to: **www.yukonplacenames.ca**

YGPNB 2016 - 2017

Over the next year the Board will continue to review place name applications. As part of this process, the Board will consult regularly with the Yukon Toponymist to ensure that all applications received are complete and accurate. The Board will also continue to consult with applicants, First Nations, language experts and the public as required to confirm that all documentation is correct before applications are decided. The approved applications will be forwarded to the Minister, who then will make the final decision based on the Board's recommendation.

The Board will continue to work with governments to ensure that approved place name features are included in accordance with map production specifications of Canada on revised maps of the National Topographic Series.

YUKON PLACE NAME INFORMATION

Information about Yukon and other Canadian place names can be obtained by consulting the Geographic Names Board of Canada database at:

GEO NAMES
Natural Resources Canada
Room 634-615 Booth Street
Ottawa, Ontario
Canada K1A 0E9

www.geonames.nrcan.gc.ca

For information about the Yukon Geographical Place Names process or to obtain a status report on a submitted application contact:

YUKON TOPONYMIST
Cultural Services Branch
Heritage Resources Unit (L-1)
P.O. Box 2703
Whitehorse, Yukon
Canada Y1A 2C6

Telephone: (867) 667-3099
Toll-free: (800) 661-0408 (ext. 3099)
Fax: (867) 393-6456

www.yukonheritage.com

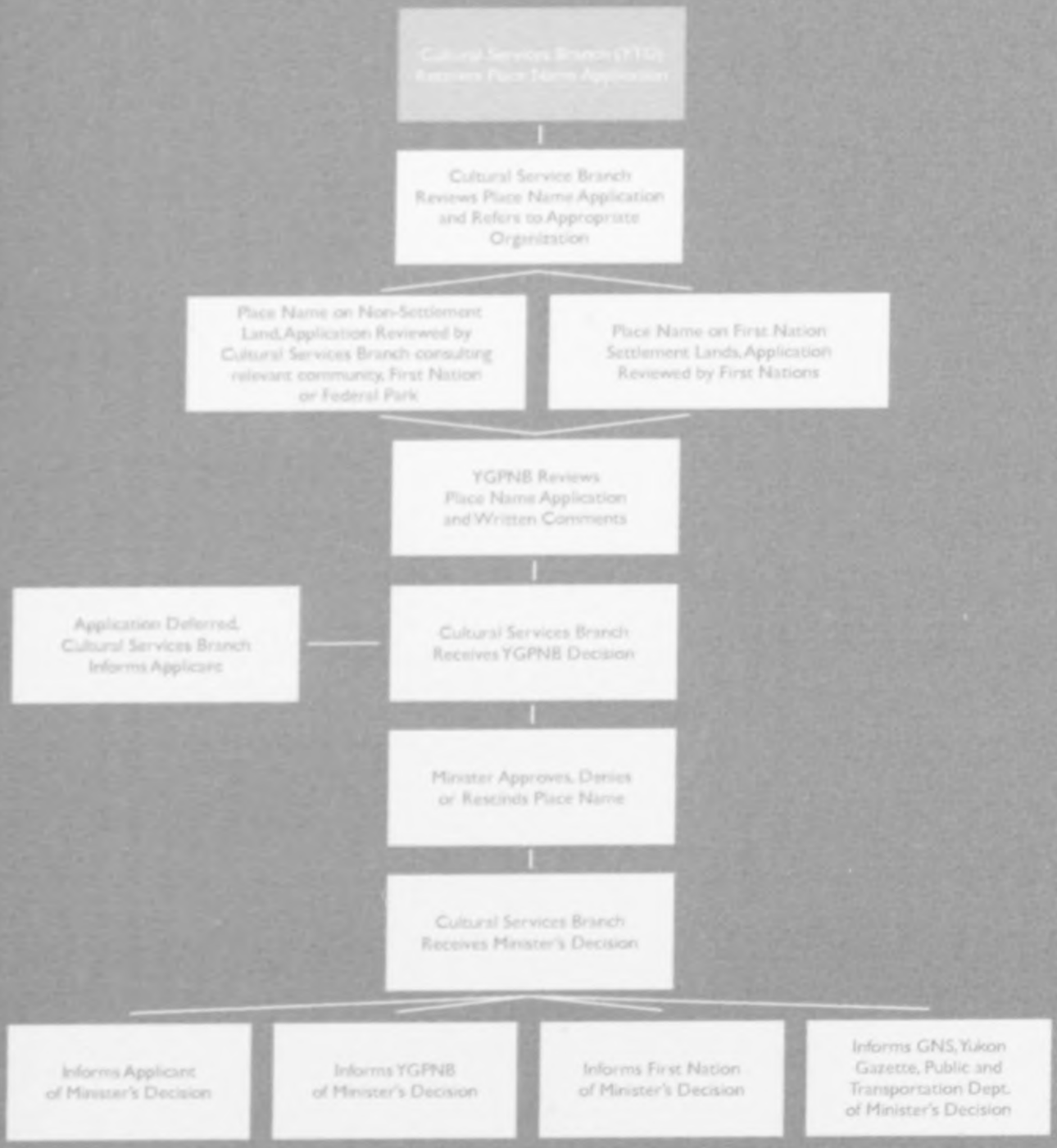
For additional information about the activities and mandate of the *Yukon Geographical Place Names Board* please contact:

SECRETARIAT
Yukon Geographical Place Names Board
P.O. Box 31164
Whitehorse, Yukon
Canada Y1A 5P7

Telephone: (867) 667-7500
Fax: (867) 393-3904
Email: yukonplacenames@yknet.ca

www.yukonplacenames.ca

FIGURE 1: GEOGRAPHICAL PLACE NAMES APPLICATION PROCESS FLOW SHEET


Cultural Service Branch Reviews Place Name Application and Refers to Appropriate Organization
Place Name on Non-Settlement Land, Application Reviewed by Cultural Services Branch consulting relevant community, First Nation or Federal Park
Place Name on First Nation Settlement Lands, Application Reviewed by First Nations
YGPNB Reviews Place Name Application and Written Comments
Application Deferred, Cultural Services Branch Informs Applicant
Cultural Services Branch Receives YGPNB Decision
Minister Approves, Denies or Rescinds Place Name
Cultural Services Branch Receives Minister's Decision
Informs Applicant of Minister's Decision
Informs YGPNB of Minister's Decision
Informs First Nation of Minister's Decision
Informs GNS, Yukon Gazette, Public and Transportation Dept. of Minister's Decision

2015 - 2016 FINANCIAL STATEMENTS

March 31, 2016

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M. McKay & Associates Ltd.
Certified General Accountants

MANAGEMENT RESPONSIBILITY STATEMENT

The management of Yukon Geographical Place Names Board is responsible for preparing the financial statements, the notes to the financial statements and other financial information contained in this annual report.

Management prepares the financial statements in accordance with Canadian accounting standards for not-for-profit organizations. The financial statements are considered by management to present fairly the board's financial position and results of operations.

Management, in fulfilling its responsibilities, has developed and maintains a system of internal accounting controls designed to provide reasonable assurance that assets are safeguarded from loss or unauthorized use, and that the records are reliable for preparing the financial statements.

The financial statements have been reported on by M. McKay & Associates Ltd., Certified General Accountants, the board's auditors. Their report outlines the scope of their examination and their opinion on the financial statements.

Chairperson

August 3, 2016

M. McKay & Associates Ltd.
Certified General Accountants

INDEPENDENT AUDITOR'S REPORT

To the Members of Yukon Geographical Place Names Board

We have audited the accompanying financial statements of Yukon Geographical Place Names Board, which comprise the statement of financial position as at March 31, 2016, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the board's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the board's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion
In our opinion, the financial statements present fairly, in all material respects, the financial position of Yukon Geographical Place Names Board as at March 31, 2016, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations

M. McKay & Associates

M. McKay & Associates Ltd.
Certified General Accountants

Whitehorse, Yukon
August 3, 2016

M. McKay & Associates Ltd.
Certified General Accountants

YUKON GEOGRAPHICAL PLACE NAMES BOARD
STATEMENT OF OPERATIONS
For the year ended March 31, 2016

	2016	2015
REVENUES		
Yukon Government Transfer	**$ 75,798**	$ 74,418
Other revenue	**18,000**	-
Interest	**341**	582
	94,139	75,000
EXPENSES		
Documentation	**35,732**	33,065
Secretariat	**23,062**	21,525
Honoraria	**15,075**	19,182
Travel	**19,877**	13,206
Annual report	**5,489**	4,979
Rent	**4,900**	4,674
Professional fees	**4,510**	4,510
Communications and website	**2,434**	258
Office and general	**816**	1,055
Bank charges	**150**	114
Meetings	**142**	214
	112,187	102,782
DEFICIENCY OF REVENUES OVER EXPENSES	**$ (18,048)**	$ (27,782)

M. McKay & Associates Ltd.
Certified General Accountants

YUKON GEOGRAPHICAL PLACE NAMES BOARD
STATEMENT OF CHANGES IN NET ASSETS
For the year ended March 31, 2016

	2014 surplus	Investment in capital assets	Unrestricted net assets	Total
Balance, March 31, 2015	$ 77,829	$ 22,065	$ -	$ 99,894
Deficiency of revenues over expenses	(17,748)	-	(300)	(18,048)
Balance, March 31, 2016	$ 60,081	$ 22,065	$ (300)	$ 81,846

M. McKay & Associates Ltd.
Certified General Accountants

YUKON GEOGRAPHICAL PLACE NAMES BOARD
STATEMENT OF FINANCIAL POSITION
March 31, 2016

ASSETS

	2016	2015
CURRENT		
Cash	$ 37,988	$ 11,636
Term deposits	4,319	74,080
Accounts receivable	25,580	-
GST receivable	1,890	1,413
	69,777	87,129
CAPITAL ASSETS (note 3)	22,065	22,065
	$ 91,842	$ 109,194

LIABILITIES

CURRENT		
Accounts payable and accrued liabilities	$ 9,996	$ 9,300

NET ASSETS

2014 SURPLUS	60,081	77,829
INVESTMENT IN CAPITAL ASSETS	22,065	22,065
Unrestricted net assets	(300)	-
	81,846	99,894
	$ 91,842	$ 109,194

Approved on behalf of the Board:

John Pitter Chairperson

M. McKay & Associates Ltd.
Certified General Accountants

YUKON GEOGRAPHICAL PLACE NAMES BOARD
STATEMENT OF CASH FLOWS
For the year ended March 31, 2016

	2016	2015
OPERATING ACTIVITIES		
Government transfer	**$ 75,798**	$ 74,418
Interest received	**341**	582
CYFN Documentation	**18,000**	-
Cash paid to suppliers, board members and staff	**(137,548)**	(123,014)
NET DECREASE IN CASH	**(43,409)**	(48,014)
CASH, beginning of year	**85,716**	133,730
CASH, end of year	**$ 42,307**	$ 85,716
CASH CONSISTS OF:		
Cash	**$ 37,988**	$ 11,636
Term deposits	**4,319**	74,080
	$ 42,307	$ 85,716

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YUKON GEOGRAPHICAL PLACE NAMES BOARD
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2016

1. Nature of operations

Yukon Geographical Place Names Board was established under the Umbrella Final Agreement, and the Yukon First Nations Final Agreements. Its main purpose is to consider and recommend to the Yukon government the naming or renaming of places or features in Yukon. It is exempt from income taxation under Sec. 149(1)(l) of the Income Tax Act.

2. Significant accounting policies

The board applies Canadian accounting standards for not-for-profit organizations.

(a) **Revenue recognition**

The board follows the deferral method of accounting for government transfers. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

(b) **Accounting estimates**

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the year. Actual results could differ from these estimates.

(c) **Capital assets**

Capital asset purchases are reported as expenses in the year purchased, and recorded as assets valued at historical cost. Proceeds from the disposal of capital assets are reported as revenue in the year sold. Amortization is not recorded. The investment in capital assets account reports the net book value of capital assets.

(d) **Financial instruments**

Financial assets and liabilities are initially measured at fair value. Subsequently, financial instruments are reported at amortized cost, except for investments in equity instuments that are quoted in active markets, which are measured at fair value. Changes in fair value are recognized in net income.

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YUKON GEOGRAPHICAL PLACE NAMES BOARD
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2016

3. Capital assets

	2016	2015
Office furniture and equipment	$ 5,665	$ 5,665
Website	16,400	16,400
	$ 22,065	$ 22,065

4. Financial instruments

Financial instruments consist of cash, GST receivable and, accounts payable and accrued liabilities. Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments.

(a) Fair value

The fair value of current financial assets and current financial liabilities approximates their carrying value due to their short-term maturity dates.

(b) Credit risk

Credit risk is the risk that one party to a transaction will fail to discharge an obligation and cause the other party to incur a financial loss. The Board has credit risk in bank deposit accounts and receivables.

(c) Liquidity risk

Liquidity risk is the risk that the Board will encounter difficulty in meeting its obligations associated with financial liabilities.

The Board is exposed to liquidity risk in meeting its obligations associated with financial liabilities, which is dependent on receipt of funds from funding agencies.

5. Economic dependence

The board is dependent upon Yukon government transfers for continuing operations.

6. Closing surplus

The Board may retain the closing surplus subject to the Yukon Government approving an annual plan which includes the closing surplus.

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YUKON GEOGRAPHICAL PLACE NAMES BOARD
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2016

7. Comparative figures

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year earnings.

8. Supplementary information

The attached Schedules A and B are not required under Canadian accounting standards for not-for-profit organizations. The audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The amounts are based on the information provided by management and no assurance is placed on the individual program revenue and expenditure allocations.

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YUKON GEOPRAPHICAL PLACE NAMES BOARD
REVENUES, EXPENSES, AND SURPLUS
FOR THE YEAR ENDED MARCH 31, 2016
Supplementary Schedules

SCHEDULE A - GENERAL OPERATIONS

		2016		2015
Revenue				
Revenue Contributions	$	75,798	$	74,418
CYFN Documentation		18,000		-
Interest Income		341		582
	$	**94,139**	**$**	**75,000**
Expenses				
Documentation		30,055		5,284
Secretariat		23,062		21,525
Honoraria		14,300		18,100
Annual Report		5,489		4,979
Rent Expense		4,900		4,674
Professional Fees/Audit		4,510		4,510
Travel		3,686		5,248
Meals, Incidentals, Per diems		2,688		4,266
Website Maintenance		2,434		-
Accomodation		1,432		3,692
Postage		774		795
CPP Expense		708		881
Bank Charges		150		114
Meeting Room/refreshments		142		214
Workers' Compensation		67		201
Office Supplies		42		258
Internet Fees		-		258
		94,440		**75,000**
Excess (deficiency) of revenues over expenses	**$**	**(300)**	**$**	**-**
Surplus beginning of year		-		-
Surplus end of year	**$**	**(300)**	**$**	**-**

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YUKON GEOPRAPHICAL PLACE NAMES BOARD
REVENUES, EXPENSES, AND SURPLUS
FOR THE YEAR ENDED MARCH 31, 2016
Supplementary Schedules

SCHEDULE B - 2014 SURPLUS

	2016	2015
Expenses		
Documentation	5,677	27,782
Geographic Names Conference	12,071	-
	$ 17,748	**$ 27,782**
Excess (deficiency) of revenues over expenses	**$ (17,748)**	**$ (27,782)**
Surplus beginning of year	77,829	105,611
Surplus end of year	**$ 60,081**	**$ 77,829**

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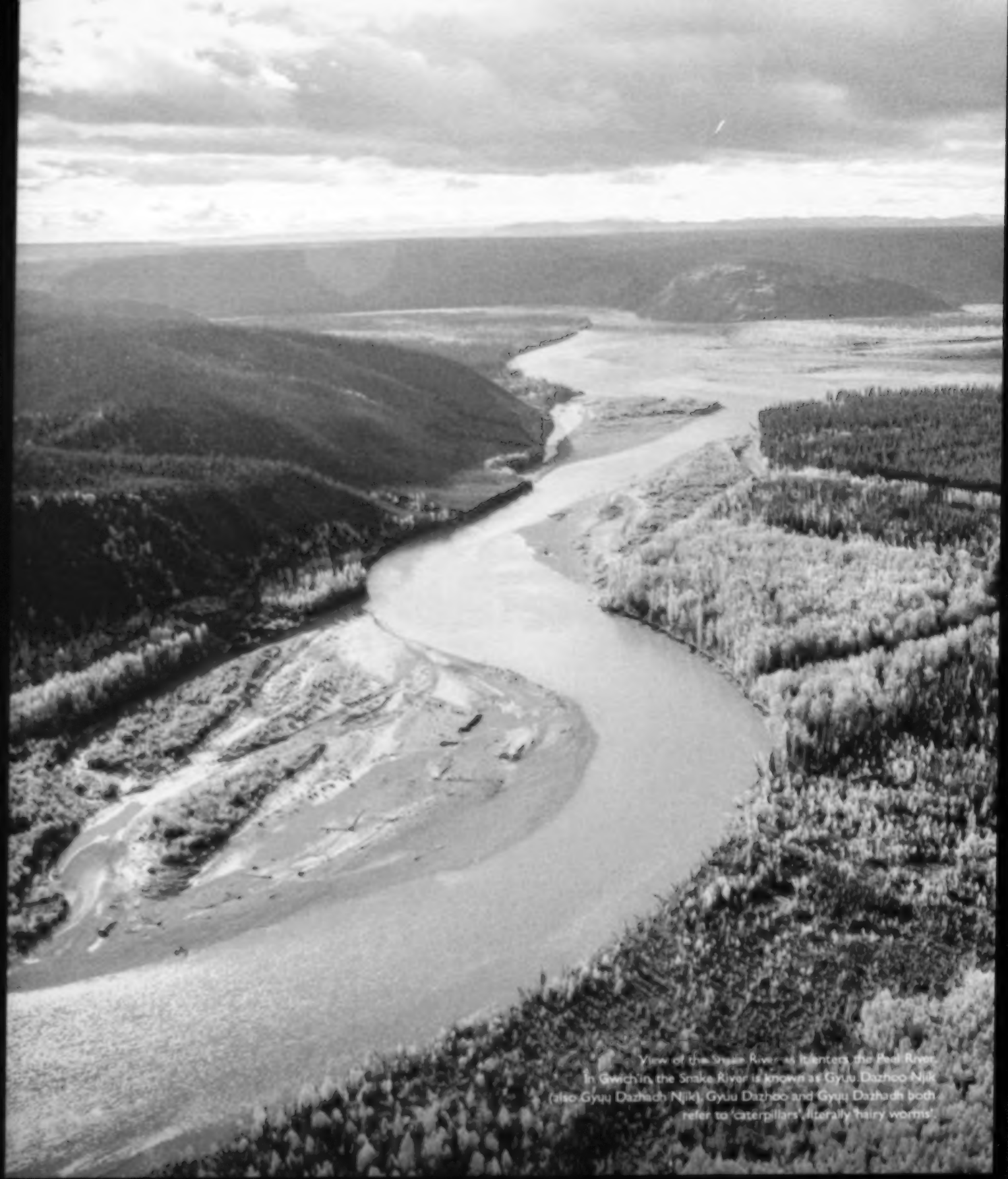

View of the Snake River at Iklenten, the Peel River.
In Gwich'in, the Snake River is known as Gyuu Dazhoo Njik
(also Gyuu Dazhadh Njik). Gyuu Dazhoo and Gyuu Dazhadh both
refer to 'caterpillars' literally 'hairy worms'.

yukonplacenames.ca